

Monteiro, Mónica; Rosa, Álvaro; Martins, Adelaide; Jayantilal, Shital

Article

Grounded theory: An illustrative application in the Portuguese footwear industry

Administrative Sciences

Provided in Cooperation with:

MDPI – Multidisciplinary Digital Publishing Institute, Basel

Suggested Citation: Monteiro, Mónica; Rosa, Álvaro; Martins, Adelaide; Jayantilal, Shital (2023) : Grounded theory: An illustrative application in the Portuguese footwear industry, Administrative Sciences, ISSN 2076-3387, MDPI, Basel, Vol. 13, Iss. 2, pp. 1-16, <https://doi.org/10.3390/admsci13020059>

This Version is available at:

<https://hdl.handle.net/10419/275524>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by/4.0/>

Article

Grounded Theory—An Illustrative Application in the Portuguese Footwear Industry

Mónica Monteiro ^{1,*}, Álvaro Rosa ², Adelaide Martins ³ and Shital Jayantilal ¹

¹ Department of Economics and Management, Portucalense University & REMIT, 4200-072 Porto, Portugal

² Department of Marketing, Operations, and General Management, ISCTE-Lisbon University Institute, 1649-026 Lisbon, Portugal

³ Faculty of Economics, University of Porto, Center for Economics and Finance (CEF-UP), 4200-464 Porto, Portugal

* Correspondence: monicam@upt.pt

Abstract: Grounded theory is an inductive research methodology aiming at the construction of new concepts or new theories able to explain emerging phenomena. The objective of this paper is to provide insights on the usage of grounded theory in management research. We showcase how grounded theory can bring light to development modes of Portuguese small and medium-sized enterprises (SME) in the specific reality of the footwear industry, where a changing and unpredictable environment threatens constant loss of competitive advantage. An interpretive–epistemological research philosophy was adopted, and evidence was gathered through nine semi-structured interviews. Portugal is currently a reference in the international footwear market and the sustainability of the sector plays an important role in the Portuguese industrial structure. This study highlights how the method of grounded theory can add value to research by uncovering complex managerial realities and develop new questions and issues for theory building.

Keywords: grounded theory; innovation; internationalization; dynamic capabilities; market change



Citation: Monteiro, Mónica, Álvaro Rosa, Adelaide Martins, and Shital Jayantilal. 2023. Grounded Theory—An Illustrative Application in the Portuguese Footwear Industry. *Administrative Sciences* 13: 59. <https://doi.org/10.3390/admsci13020059>

Received: 21 December 2022

Revised: 6 February 2023

Accepted: 10 February 2023

Published: 14 February 2023



Copyright: © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

The choosing of the research methodology is a fundamental stage of any research and it is much more than selecting a means to an end. Various approaches, ranging from quantitative to qualitative, have been used to study multiple issues. Over the past decades, interpretive management research has evolved and contributed substantially to our understanding of organizational practices (Makri and Neely 2021).

The qualitative nature of the research questions in management studies has led to the adoption of case study research strategy. It is recognized, nowadays, case studies have the ability to contribute to the development and building of theories (Gephart 2004; Runfola et al. 2017; Tsang 2014). The distinctive need for case studies arises out of the desire to understand complex social phenomena (Patton and Appelbaum 2003) by allowing an investigation to retain the holistic and meaningful characteristics of real-life events (Makri and Neely 2021; Schwandt and Gates 2018).

On the other hand, grounded theory is gaining attention in the qualitative research field as an approach to develop theories from data and, currently, in management practices and routines in their social context. One of the leading perspectives of the application of contemporary grounded theory in research is interpretive grounded theory (Charmaz and Thornberg 2020; Sebastian 2019). In interpretive research, grounded theory (as a method) can be used to guide data collection and analysis (Elharidy et al. 2008). It offers valuable strategies to develop researchers' theoretical analysis (Bahrami et al. 2023; Charmaz and Thornberg 2020; Sal Moslehian et al. 2022) and to generate new concepts in management discipline.

Although this approach has been used in various arenas, it is still in its initial stage in the arena of management and business research. With this paper, we aim to contribute to expand its use and demonstrate the richness of theoretical understanding it can provide when studying diverse, multifaceted, and complex managerial realities. In order to do so, we focused on the case study of the Portuguese footwear industry, by addressing the following question: How have Portuguese footwear companies responded to the loss of competitive advantage in the context of a fast and changing environment? The theoretical lens used to analyze the recovery of the sector is that of dynamic capabilities (Teece 2014).

The Portuguese footwear industry is characterized by being family-owned and they are, in general, small and medium-sized enterprises (SME). The industry environment is rather dynamic and complex, as is typical in the fashion world. The limited resources of SMEs restrain how they respond to the changes in the environment (Andres et al. 2022). The path of the Portuguese footwear industry faced disturbance with the opening of Asian markets (Sena-Dias et al. 2014) in early 2000, which resulted in the emergence of new footwear manufacturing centers at much lower costs. Portuguese companies lost their competitive advantage which was, fundamentally, based on the cost factor. Therefore, the survival alarm sounded and there was a strong need to quickly reposition themselves in the world footwear market.

The capacity of interpreting and anticipating conditions in the environment is essential for companies to respond to changes and the ability of companies to integrate and build, and reconfiguring internal and external competences may offer a route to sustainable competitive advantage in new and complex times (Gutierrez-Gutierrez and Antony 2020; Schilke et al. 2018; Teece et al. 1997). As a matter of fact, the Portuguese footwear industry gained a new life and adopted a new posture in the world market. An interpretive-epistemological research philosophy was adopted to understand this revival by resorting to semi-structured interviews conducted between February 2016 and July 2017. Interviews were analysed in a systematic stage process and with the application of the coding paradigm developed by Strauss and Corbin (1998). The various steps of the application of the methodology are shown. The theoretical construction provided illuminated insights on how Portuguese SMEs in the footwear industry addressed the challenging environment while the major international brands relocated production to lower cost production centers.

The remainder of this paper is organized as follows: the second section presents an overview of interpretive grounded theory with qualitative case studies; this is followed by an illustrative example of research in which grounded theory was used in a qualitative case study and, finally, the paper closes with final considerations, contributions, and opportunities for future research.

2. Interpretive Grounded Theory—A Research Approach in the Management Field

2.1. Interpretive Research: Ontological and Epistemological Assumptions

The selection of the most suitable research methodology depends on the nature of the phenomenon under investigation. There are different views on what constitutes methodology (Goddard 2017). Burrell and Morgan (1979) viewed methodology as a set of methods, intertwined with the beliefs of the researcher concerning human nature and its ontological and epistemological perspective. It refers to the philosophical assumptions upon which research is based that have implications on the methods to be adopted.

Contemporary management research exhibits a dominant economic positivism (Parker 2014). However, in the last decades of the twentieth century, the limits of the positivist paradigm began to be recognized, with methodological alternatives based on subjective and interpretive research being developed (Ryan et al. 2002). The interpretive approach emphasizes the essentially subjective nature of the social world and tries to understand it from the point of view of those who inhabit it (Hopper and Powell 1985). It highlights “the role of language, interpretation and understanding of the social sciences” (Chua 1986, p. 613). The interpretive perspective is based on the ontological assumption that social reality is emerging, subjectively created, and objectified through human interaction

and seeks to understand human action and the associated meanings to problems in their daily life contexts (Alberti-Alhtaybat and Al-Htaybat 2010; Chua 1986). Its objective is to analyze social realities and the way in which they are socially constructed and negotiated (Hopper and Powell 1985). Social actions are the focus of research and researchers are concerned with the procedures by which actors understand social phenomena (Denzin and Lincoln 2018; Makri and Neely 2021; Ryan et al. 2002). Interpretive research uses theory to provide explanations of human actions, through logical consistency and according with the common-sense interpretations of actors (Ryan et al. 2002). It means that it seeks a balance between subjectivity (the emic perspective) and theoretical relevance (the ethic perspective) (Elharidy et al. 2008).

2.2. Qualitative Case Studies as a Strategy of Inquiry

The development of interpretive research was accompanied by the increasing use of case studies as a valid strategy of inquiry and the recognition of the potentials advanced by qualitative research methods (Lukka and Modell 2017; Lincoln et al. 2018). The complexity of the business environment and the multifaceted nature of many management phenomena have resulted in an increased use of qualitative research. Qualitative research methods are most suited when the perspectives move “beyond questions of what happens in organizations to include how it happens, why observed phenomena occur in the way they do and to investigate exception (from the norm) cases and minority behaviours” (Parker 2012, p. 57). By considering the context, the environment, the history, and the micro-details of organizational and institutional life, qualitative research is engaged with the complexity of the processes that occur inside the “black box” of organizational, institutional, and strategic implementation practices, allowing one to get to understand them (Parker 2014, p. 14).

Case studies have provided important and innovative insights into the management field (Barratt et al. 2011; Makri and Neely 2021; Runfola et al. 2017). They are particularly useful to “investigate phenomena characterized by little empirical substantiation, namely situations where little is known about a phenomenon, current perspectives seem inadequate and there is a gap in existing theory” (Runfola et al. 2017; see also Eisenhardt 1989). Qualitative case studies are of great value in the field of management, where some specific managerial processes are otherwise difficult to explore (Guercini 2004; Runfola et al. 2017; Patton and Appelbaum 2003); or, in cases where the researcher has little control over the flow of the events; and, when the focus of the investigation is upon a contemporary phenomenon in unexpected contexts (Yin 2014). This research strategy is particularly appropriate for investigating behaviors, attitudes, motivations, and elements of pressure in organizational environments (Berg 2001) and gives room to explain complex connections between phenomena and their contexts (Dubois and Gadde 2002; Makri and Neely 2021; Runfola et al. 2017).

A case may encompass just an individual, a group, organization, social institution, sector or a nation (Yin 2014). The selection of cases is extremely important in interpretative research (Scapens 2004). In choosing the case to include in the research sample it is important to consider its ability to either extend the knowledge of a phenomenon or replicate previous cases for theoretical generalizability (Eisenhardt 1989, 2021; Siggelkow 2007). It means that such research relies on theoretical sampling—cases are chosen for theoretical, not statistical, reasons (Glaser and Strauss 1967). Researchers usually match different forms of data from interviews and other sources, such as observations, historical books, archives, speeches, letters, biographies, autobiographies, and so forth, enabling a more in-depth understanding of a phenomenon (Eisenhardt and Graebner 2007; Runfola et al. 2017). Interviews are a highly efficient way to gather rich, empirical data, mainly when the phenomenon of interest is very sporadic and uncommon (Eisenhardt and Graebner 2007).

2.3. Grounded Theory—A Method for Theory Construction and Validation

Strauss and Corbin (1990, p. 19) presented the grounded theory approach as a type of qualitative research to “uncover and understand what lies behind phenomenon about which little is known”. Despite its popularity in other social sciences, grounded theory remains scarcely explored by management researchers. It was originally developed by two sociologists, Barney Glaser and Anselm Strauss, in their seminal work “The Discovery of Grounded Theory” in 1967 (Glaser and Strauss 1967). Since then, divergences around the philosophical assumptions and the procedures of the process among researchers have led to the development of different approaches to grounded theory (Bryant 2019; Charmaz 2014; Charmaz and Thornberg 2020; Corbin and Strauss 2015; Goddard 2017). The first were Glaser and Strauss; since their original work of the 1960s, they have parted in their views on grounded theory. In general terms, Glaser (1992, p. 16) describes grounded theory as “a general methodology of analysis linked with data collection and uses a systematically applied set of methods to generate an inductive theory about a substantive area”; whereas Strauss and Corbin (1990, p. 24) define it as “a qualitative research method that uses a systematic set of procedures to develop and inductively derive grounded theory about a phenomenon”.

Glaser’s approach rejects the use of prior theorization, as theory must emerge from empirical data (Taylor 2018). This is a source of disagreement amongst researchers. For example, Suddaby (2006, p. 634) claimed that the idea of starting a piece of research with absent theory “defies logic”. In practice, the grounded theory approach does not “forbid” the use of analytic frameworks a priori (Coffey and Atkinson 1996, p. 157; Richardson and Kramer 2006; Timmermans and Tavory 2012). Whenever these approaches do not ignore prior knowledge of the phenomena under survey, grounded theory is similar to abduction (Taylor 2018; Timmermans and Tavory 2012).

Interpretive grounded theory permits an abductive reasoning influence rather than being purely inductive (Strauss and Corbin 1990; Sebastian 2019). The device of abductive inferences is a means of grounded theorizing (Richardson and Kramer 2006) and it helps “to explain new and surprising empirical data through the elaboration, modification, or combination of pre-existing concepts” (Kelle 1995, p. 34). The added value of an abductive approach exists “where the different theoretical building blocks of a conceptual model or theory are known, but where their connections are not” (Coreynen et al. 2020, p. 190). Both grounded theory and the abductive approach offer enormous potential for applications in the development of organizational theories based qualitative case studies.

What distinguishes grounded theory from other research approaches is the systematic process for data collection and analysis (Corbin and Strauss 2015; Goddard 2017; Makri and Neely 2021; Sal Moslehian et al. 2022; Strauss and Corbin 1998). This process includes three simultaneous steps: collection, codification, and writing of the theory or, the conceptual model.

Most grounded theory studies are based on interviews (Charmaz and Thornberg 2020). As a predominant source of data, they are framed by developing informational, reflective, and feeling questions (Douglas 2003). When considering human action as a collection of symbols expressing layers of meaning, interviews can be transcribed in written text for analysis (Berg 2001). Working in the empirical field enables researchers to observe new elements and develop their perceptions by analysing and systematically reflecting on the data collected.

The data analysis helps to refine the process of data collection itself (Sal Moslehian et al. 2022). Through constant comparison, coding and analysis of interview and observational data, theory that is grounded in these data emerges (White and Cooper 2022). By comparing it, codifying it, identifying regularities, the researcher seeks to extract meaning from the information obtained, concluding with some theoretical concepts that result from this systematic analysis. Data analysis and coding are steps that must occur simultaneously, which is what Creswell (2007) calls the zigzag process.

Coding represents “the operations by which data are broken down, conceptualized and put back together in new ways” (Strauss and Corbin 1990, p. 57). It requires capacities on the part of the researcher to think about data in theoretical terms (Douglas 2003; Makri and Neely 2021). Accordingly, the coding procedure has been identified as open, axial, and selective coding (Strauss and Corbin 1998). The data collection and analysis are developed until theoretical saturation, that is, until new or relevant data are no longer found or when repetition of data starts to occur.

Qualitative research in the organizational sciences has been commonly accused of being subjective and lacking objectivity and rigor compared to the quantitative approach (Patton and Appelbaum 2003; Charmaz and Thornberg 2020). One of the principal criticisms of grounded theory is that of ensuring validity and reliability. From an interpretive perspective, validity “reflects the extent to which a researcher’s account accurately or faithfully represents the social phenomena that it seeks to describe, explain, or theorize” and reliability, on the other hand, indicates whether “results of a study are consistent with data collected, a matter that necessarily depends on a researcher’s analytical ability” (Goddard (2017, p. 104). The literature offers detailed criteria for quality in the major approaches of grounded theory (e.g., Corbin and Strauss 1990, 2008; Makri and Neely 2021; Strauss and Corbin 1998).

The use of grounded theory poses a set of challenges to the researcher (Sosa-Díaz and Valverde-Berrocso 2022). The literature points out four main challenges (e.g., Charmaz 2006; Charmaz and Thornberg 2020; Strauss and Corbin 1998). The first one is the researcher’s dedication. This research approach is very intense and requires a lot of time and dedication from the researcher. It starts with the process of interviews transcription. This step is very lengthy and demands the full attention of the researcher to ensure the exact transcription of the interviewees’ speech. Another aspect that requires time is reaching theoretical saturation: it is hard to anticipate how many interviews are required up to the point of data saturation. Similarly, in open coding, a line-by-line analysis has to be carried out and the data are to be broken down into distinct units of significance allowing for the emergence of similarities, events, and ideas. Although this is a very arduous and time-consuming phase, it gives the researcher a profound understanding of the research phenomenon under study. The second challenge is the abstraction capacity. Axial coding implies achieving a higher level of abstraction by the identification of a core category around which other concepts revolve. These categories are related with sub-categories to form a precise and complete explanation about the phenomenon under research (Strauss and Corbin 1998). Being able to formulate good questions about the phenomenon is essential to the understanding of the relation between sub-categories and the higher-level concepts. The third one is about the balance between sensibility and objectivity (Urquhart 2022). At some points, researchers have to decide which categories are part of the model, how to name them and know what their position in the substantive theory is. So, in this part of the process, ensuring the balance between both sensibility and objectivity on the part of researchers is fundamental. Finally, the fourth is patience and resilience. Building theory is an arduous process. Dealing with an enormous amount of data is difficult even more so for inexperienced researchers (Ligita et al. 2022). It takes time to develop a clear understanding and sensibility about data and a deep knowledge of the reality being studied. Resilience is essential whenever it is necessary to go back to the field to validate a new concept that emerges in data analysis.

3. An Illustrative Example of Application of Interpretive Grounded Theory

3.1. Background of the Study

Portugal is the 9th largest world exporter of leather shoes and ranked 20th in worldwide footwear producer. Portugal is the second in terms of average export price (Associação Portuguesa dos Industriais de Calçado, Componentes, Artigos de Pele e seus Sucedâneos [Portuguese Footwear, Components, Leather Goods Manufacturers’ Association] APICCAPS (2021). It ranks among the world’s leading exporters of fashion footwear,

claiming to be “The Sexiest Industry in Europe” (APICCAPS 2011). We can mark the beginning of the footwear industry as an industry in the 1960s, registering until 2000 a continuous growth. In this period, the production can be characterized by large series produced for major international brands where basically what companies sold were minutes of production at competitive prices (Sena-Dias et al. 2014). With the access of China to the World Trade Organization in 2001, the relocation of the manufacturing process of those major brands to China started and the impacts on the Portuguese side were huge, with exports falling about 30% yearly, reaching the lowest point in 2006 (APICCAPS 2017). The Portuguese footwear industry had lost its competitive advantage, which was based mainly on price.

The year 2010 marked the beginning of a new period of sustainable growth with the industry going through complex transformation in the entire value chain. In this new period, huge transformations have taken place industry-wide. In a few years, the labor-intensive sector turns out to be a modern, technologically advanced, and highly competitive one. Currently, the Portuguese footwear industry ranks among the largest exporters in Europe and the world, especially regarding leather shoes (APICCAPS 2019).

Portugal produces mainly leather shoes for the medium–high market. Europe, due to the geographical proximity, is the main target market where Portuguese companies can fully exploit their competitive advantages—flexibility and quick response—and this business model has revealed itself to be much more successful (APICCAPS 2017; Rocha et al. 2020; Sotiros et al. 2022).

3.2. Research Process—Applying Grounded Theory

The systematic research process proposed by Strauss and Corbin (1998) was applied (Figure 1) and the data handling was carried with recourse to the MAXQDA software.

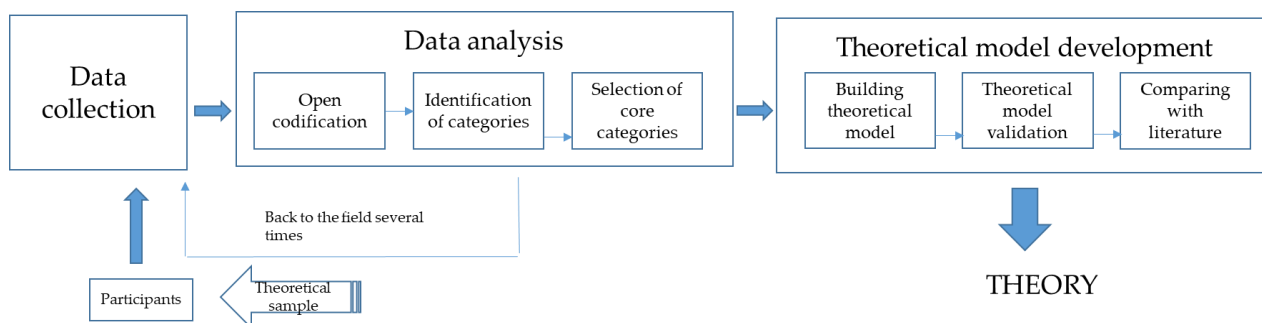


Figure 1. Research Process. Source: Adapted from Strauss and Corbin (1998).

- **Data collection**

As a starting point for the fieldwork, a non-technical literature analysis was developed (Strauss and Corbin 1998) by collecting information that was available online and other secondary sources about the history of Portuguese footwear industry. All the relevant information about the sector from 1994 to 2017 was subject of review. This task was essential for the preparation of the interviews conducted with the chief executive officers (CEO) of the two supporting entities of footwear cluster—APICCAPS and the *Centro Tecnológico do Calçado de Portugal* [Footwear Technology Centre of Portugal] (CTCP). Another preparatory task was the information collection about the companies that will be considered in the sample. This step is quite time consuming, as it requires confirming information from various sources in order to avoid misinterpretation and strengthens the evidence (Yin 2014).

The decision of using semi-structured interviews as the data collection method was made for its ability to address the themes in an appropriate form, without conditioning the interviewee. In addition, this type of interview also ensures flexibility in the data collection

and, at the same time, not losing focus of what is wanted in the research problem (Adams 2015; Fontana and Frey 1994).

Two interview scripts were prepared for the two groups of entities to be interviewed—the cluster supporting entities and the footwear SMEs. The use of the interview scripts could guide the questions to the key points of the research and, in some cases, not all questions were asked. This is because, following Brenner's (2006) advice, the interview should begin with a broad question and then proceed to narrow the issue. In our case, the initial question was: "How would you describe the company's path over the last 20 years?". This question has proved to be absolutely ice breaking and allowed for an answer which has given way to address all the key points that mattered. The interviews aimed to understand the trajectory of the sector and also the SMEs in the face of the loss of competitive advantage when the major international brands relocated their production to lower cost production centres. In total, nine interviews were carried out between February 2016 and July 2017, corresponding to a total of 440 min of interviews (Table 1). As a result, 60,000 words of written information were collected.

Table 1. SMEs sample.

Organization	Type of Business/Entity	Interviewees ¹	Interview Duration
Association	Represents and promotes the sector	CEO and Studies department technician	76 min
Sector technological center	Provides technological support to the companies in the sector	CEO	26 min
Firm 1	Woman footwear production	CEO	45 min
Firm 2	Footwear and injected footwear components	CEO	37 min
Firm 3	Children's footwear production	CEO	117 min
Firm 4	Women and men's footwear production	CEO	37 min
Firm 5	Women, men and children's footwear production	CEO	25 min
Firm 6	Production of men's and golf shoes	CEO Planning director Commercial consultant Chief financial officer	33 min
Firm 7	Women's footwear and dance shoes production	Marketing director	48 min

Source: Own elaboration.

- **Data analysis**

The data analysis process started as soon as the first data were collected. As mentioned previously, data analysis and coding are steps that must occur simultaneously. Thus, once collected, the data were analyzed by applying some procedures as proposed by Strauss and Corbin (1998): (1) open coding, an analytical process through which concepts are identified and their properties and dimensions discovered; (2) axial coding, a process of developing

categories in terms of their properties and dimensions as well as relating them through hypotheses; (3) selective coding, the process of identifying the phenomenon or central categories.

Open coding is the first step in analyzing the data gathered (see Table 2). At this stage, a careful examination and interpretation of the data was performed. A line-by-line conceptualization was undertaken, resulting in a significant set of concepts that were later coded, compared, merged, modified, and renamed. From the open coding process, 95 concepts and 19 dimensions were generated.

Table 2. Open coding example.

Original Data	Concepts	Dimensions
"often, the product starts in the market first. Firstly, we listen to the needs of consumers, people, customers and understand what they are lacking."	Being in the market and listening to customers	
"every day, we have absorbed information from the problems and from this process of anticipating "the market wants this, but it also wants that . . . "	Observing and studying the market	Acquiring knowledge: perceiving the market
"I started to do fairs in Spain, to see, to learn . . . "	Participating in international fairs	

Source: Authors' own elaboration.

The second step of the method work was the axial coding. The main objective of axial coding is regrouping data broken in open coding. This process is called "axial" as it runs around a source category, associating categories at the level of properties and dimensions (Strauss and Corbin 1998). The purpose of axial coding is to establish the relationships between categories and subcategories, integrating categories regarding their proprieties and dimensions, formulating accurate and complete explanations of phenomena. According to Strauss and Corbin (1998), the use of one pragmatic model or paradigm facilitates the work of axial coding, because it allows the researcher to integrate the context in which the category appears and its relationships or interaction sequences over time. The components of the paradigm are as follows: conditions (set of circumstances or situations in which phenomena or the category emerge); actions/interactions (strategic or routine responses to questions, problems or events); consequences/results (results obtained from these actions or interactions) (Strauss and Corbin 1998).

Following this process, at this stage, the 19 dimensions resulting from open coding were framed in six s-order dimensions and organized in three third-order dimensions (Table 3).

In opening codification, the researcher is concerned about getting categories and dimensions from the data gathered. In axial coding, the categories are systematically developed and associated to subcategories. Selective coding is the last phase of the coding process and allows for the integration and refinement of categories, aiming to identify the central categories or the base category that are the main research themes (Strauss and Corbin 1998). During the analysis, several notes, microanalysis, and storylines were written to facilitate the integration process of the identified categories. This procedure is essential because unless third-order categories have been perfectly integrated into a particular theoretical model, the theory remains immature (Strauss and Corbin 1998).

Table 3. Axial Coding.

Dimensions Extracted from Open Coding	Second-Order Dimensions	Third-Order Dimensions
(A1) Industry threats		
(A2) Sector's opportunities	(b1) Environment changes	(B1) Dynamic capabilities drivers
(A3) Sector/industry characterization		
(A4) Acquiring knowledge	(b2) Sensing opportunities	
A5) Cluster activity		
((A6) Identifying new markets		
(A7) Developing mobilizing Projects		
(A8) Developing new products/new activities	(b3) Seizing opportunities	
(A9) Strategic management		
(A10) Decision making process		(B2) Dynamic capabilities
(A11) Risk management		
(A12) Exercising leadership		
(A13) Business development orientation		
(A14) Technology orientation	(b4) Reconfiguration	
(A15) Efficiency and productivity orientation		
(A16) Market orientation		
(A17) Human resources management		
(A18) Internationalization	(b5) Internationalization	(B3) Dynamic capabilities results
(A19) Innovation	(b6) Innovation	

Source: Own elaboration.

- The theoretical model

Using the previously determined third-order categories, a theoretical model was designed to explain how the Portuguese footwear SMEs responded to the loss of their competitive advantage (Figure 2). In this follow-up, we use our case to illustrate how a theoretical model can be derived.

The Portuguese economy is quite an open one and the economic agents are, by and large, SMEs. In the footwear industry, the players are essentially SMEs with very high levels of internationalization. The Portuguese footwear sector is very susceptible to any change in the global market. Being able to respond to threats and to leverage opportunities that arise is related to the capacity to acquire new knowledge of the various areas of the business. In the case we are focusing on, the success comes from the resilient and visionary leaders that have a vast experience in the footwear sector. The two industry supporting institutions—APICCAPS and CTCP, did play an important role in defending industry interests and in ensuring access to the global market.

The opportunities exploitation is based on the ability to use the information and knowledge obtained in the development of new products with high levels of innovation. The adoption of a differentiation strategy based on the development of companies' own brands and clearly featuring quality, design, and fashion has compensated their removal from the market where competition by price was the core concern.

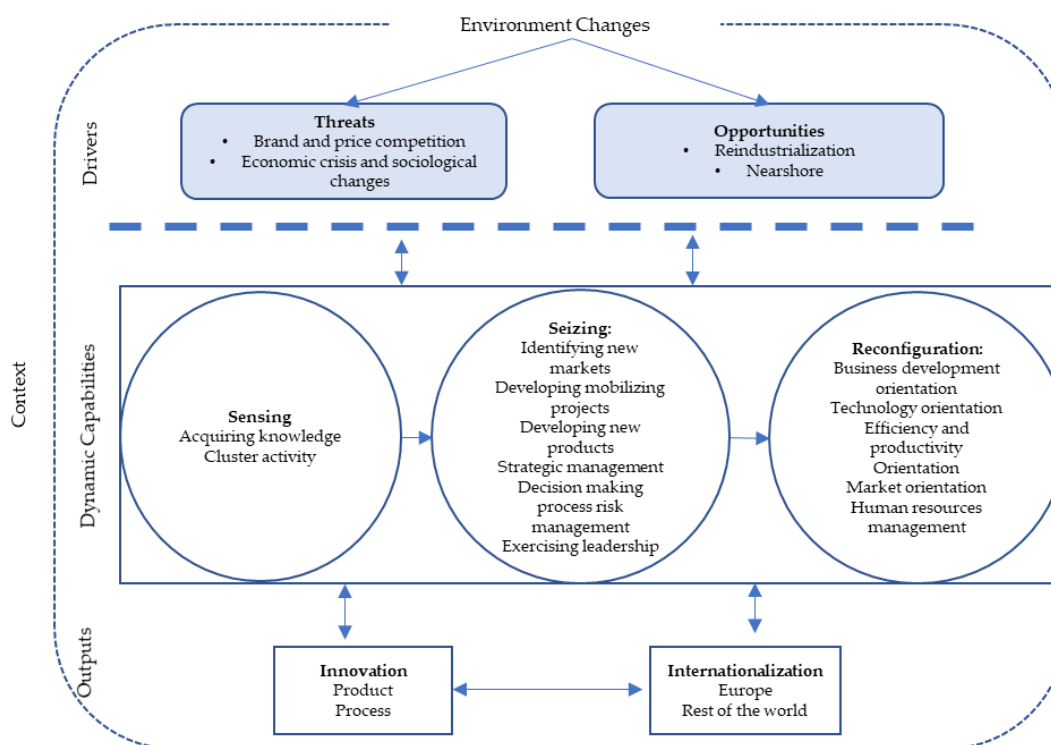


Figure 2. The building of a theoretical model.

Maintaining the business in the family and ensuring its continuity is an identified concern. Preparing family succession is a long process and, in some cases, the founder “never leaves” completely. Creating and managing partnerships is the basis for some aspects of business development, namely for the entry into new markets, brand awareness, and management of production capacity. The development and the maintenance of long relationships with customers is the basis for business sustainability. Growth, efficiency, productivity, profitability, and a continuous innovation culture are values shared by all those business owners of SMEs. The sector’s technological development is seen as a very important aspect of business growth.

The innovation and internationalization in the Portuguese footwear sector seem to be unquestionable objectives for the companies and the entities in our sample. As the European market is favoured, for reasons of geographical proximity and short cultural and administrative distances, the truth is that the crisis in Europe in the last decade has ended up pushing companies to other geographies. Nevertheless, internationalization requires innovation. The bet on niche markets, where price is not the main competitive driver, requires an investment in product design and innovation.

- Theoretical model validation

Once the theoretical model is built, the grounded methodology urges the researchers to validate the model, that is to say, is the model able to explain the studied phenomenon? As proposed by [Strauss and Corbin \(1998\)](#), by returning to the data and executing a high-level comparative analysis one can verify whether the model is capable of explaining the cases. The Table 4 shows the frequency of observations (firms) in the sample that verify the core categories of the built theoretical model.

Very clearly, as presented in Table 4, all dimensions extracted from the open coding and, consequently, the second order dimensions (the core categories) are present in almost all cases of the sample. This evidence suggests that the theoretical model can explain the cases in the study. This procedure whose assessment is about the quality of the model has been achieved and the derived theoretical model has passed the quality assumption.

Table 4. Across-case pattern comparison.

Core Categories	Subcategories	Firm 1	Firm 2	Firm 3	Firm 4	Firm 5	Firm 6	Firm 7
Environment changes	Industry threats	34	14	3	6	32	18	23
	Sector's opportunities	4	1	2	5	2	5	0
	Sector/industry characterization	15	3	1	3	3	7	4
Sensing opportunities	Acquiring knowledge	47	20	20	11	12	19	17
	Cluster activity	22	7	20	13	34	38	8
Seizing opportunities	Exercising leadership	11	2	2	1	4	9	9
	Identifying new markets	11	4	6	2	1	3	13
	Developing mobilizing projects	9	0	1	0	0	1	0
	Developing new products/new activities	6	6	7	2	6	6	25
	Strategic management	92	19	19	28	35	31	38
	Decision making process	21	6	4	2	4	19	7
	Risk management	62	17	15	16	16	16	22
Reconfiguration	Business development orientation	61	13	11	21	18	43	12
	Technology orientation	7	1	6	1	0	8	2
	Efficiency and productivity orientation	24	2	4	2	19	8	1
	Market orientation	32	10	12	3	19	7	11
	Human resources management	36	8	2	2	0	3	4
Innovation	Innovation	15	6	4	1	5	17	14
Internationalization	Internationalization	32	2	1	3	19	11	22

Source: Authors' own elaboration.

- Back to Literature

Based on data analysis, a model was developed trying to explain how SMEs moved from a situation of loss of competitive advantage to a position of growing leadership in the international market. According to [Strauss and Corbin \(1998\)](#), the comparison of the proposed conceptual model with the existing literature is an important step in the grounded theory method, as it helps to increase its reliability and explanatory power. [Eisenhardt \(1989\)](#) claims that the comparison with the literature may enhance the quality of the theory that emerged from the data. Thus, a literature review was carried out, seeking to identify studies that were in line with the main results obtained. We provide below a summary of the literature to support the theoretical model of our illustrative example.

The Portuguese footwear sector is mainly characterized by SMEs and family businesses ([Banco de Portugal 2015](#)) operating in a global and rapidly changing market (inherent to the fact that it is a fashion industry). According to [Teece \(2014\)](#), a context characterized by a strong global competition based on innovation do force the competitors to develop dynamic capabilities for their survival in the market.

The importance of industry supporting entities (APICAPPS and CTC) is in line with [Iansiti and Levien \(2006\)](#), who, starting from an analogy with biology, define business networks as ecosystems where three types of organizations are found: (1) keystone or angular, (2) dominant and (3) niche. Companies or angular organizations are central for sharing of resources, and as they develop the angular strategy, they improve the performance of the ecosystem. The objective of this strategy is to create and share value for the rest of the companies of the ecosystem. The angular company provides a stable set of resources that other companies use to develop their offerings. They represent a

set of solutions to common problems that are available to members of the ecosystem, as suggested by [Garg and De \(2012\)](#).

The change in the business model deployed by Portuguese footwear companies due to the loss of business as an outsourced instrument, the creation of an own brand, ensuring the growth of its representativeness in the destination markets, the change in target market (from large customers, who would outsource production to them, to retail customers), the exploration of new technologies and the development of partnerships for entering new markets are all mechanisms identified to deal with business in our results. This evidence is in line with [Teece et al. \(2016\)](#), in their article “Dynamic Capabilities and Organizational Agility: Risk, Uncertainty, and Strategy in the Innovation Economy”.

The evidence suggests the importance of creating a culture of innovation. The culture of innovation is, according to the interviewees, what will allow companies to be successful in the long term. Our results are corroborated by [Alamsyah and Yerki \(2015\)](#). The authors analysed 190 catering companies in Indonesia and concluded that an increase in the company’s culture of innovation affects the company’s performance through the development of dynamic capabilities. In the same vein, [Berkhout et al. \(2010\)](#) highlight that the technological capabilities of companies, used in the creation of new products and services to satisfy the needs of customers and the market, give rise to innovation. We can thus affirm that the identification and exploitation of opportunities, and the reconfiguration of resources, allow companies to respond to the changing environment through innovation.

Finally, we can conclude, in accordance with [Lamotte and Colovic \(2011\)](#), that innovation increases the likelihood of companies’ internationalization insofar as knowledge and innovation allow them to enter niche markets not explored by large companies or to have access to large markets for fast growth.

4. Final Considerations

The choice of the research methodology is a key stage of any research. Grounded theory is gaining increased momentum in the qualitative research field to study management practices and routines in their social context. Although this methodological approach has been used in various arenas, it is still at an embryonic stage when it comes to management research of business realities.

The main objective of this study was to present an illustrative example of the application of interpretive grounded theory and whose method was proposed by [Strauss and Corbin \(1998\)](#). In this paper, all steps of the research process were explained and the practical application was presented. The illustrative example was about the development of a theoretical modelling able to explain how Portuguese footwear companies responded to the loss of their competitive advantage in a very of complex period characterized by a deep change in the industry and market context.

There are several aspects to care about if one is considering adopting grounded theory. The first one is procedural. This methodology requires the accomplishment of a set of procedures and all of them are intense in practice and requires a lot of time to deal with the huge volume of data that are generated. The process of data collection and data analysis is complex and requires time so that the researcher gains sensitivity in the interpretation of the data and forwarding to concepts development. The grounded theory approach requires the researcher to have a deep understanding of the context of the study in order to be able to formulate the right questions. The data collection process and the conceptualization process form an iteration cycle: the initial data collected gives way to first conceptualization, then going back to data collection for confirming purposes and, afterwards, forward to refining the concepts.

Reflecting on what has been achieved and what could be better done, [Strauss and Corbin \(1998\)](#) noted that for the axial coding, it is highly recommended integrating context (conditions, actions/reactions and results) and theoretical categories to bring out the researcher’s perspective. However, the presented case study focuses, objectively, much

on results and less on conditions and actions vs. reactions. The ability of innovation and internationalization of business look to us much more praiseworthy.

This paper provides an informative account on how grounded theory could be implemented and contributes to the methodological field in the debate on challenges of conducting qualitative research; as a matter of fact, bringing about meaning from raw data so that new concepts can be derived is an intense and sluggish process, not to mention the “theoretical sensitivity” that the researcher shall bear. For emerging and new researchers with little experience, the more systematic the process, the better is the analysis of data and phenomenon comprehension. For them, this paper may provide insights and encouragement as it also serves as a practical guide.

Although the main purpose of the present paper is to reflect and review the achievement of grounded theory, this paper is also contributing to the business world on the achievement of innovation and the strategic stakeholder management of Portuguese footwear industry. The strategic management run by the footwear industry supporting institutions—APICCAPS and the Footwear Technology Centre of Portugal—in close cooperation with the industry players—the footwear producing firms, have successfully internationalized the Portuguese footwear business with innovation in product and in process, and also innovated in their business model paradigm, which was to abandon the labor-intensive low-skill segment of footwear production to upgrade to a differentiated and highly competitive market where technology and design are of the utmost demand.

In recent years, humanity has faced unprecedented disruptive contexts, such as climate change, pandemic, and at the time of writing this article, a war in Europe. In this complex context, several new multifaceted societal realities emerge and new management methods are evolving. Grounded theory is certainly a useful research approach to understand social realities in uncertain and unpredictable contexts. Future research could, therefore, expand its use to enable a deeper understanding of new events and to promote the necessary change to ensure the competitiveness and sustainability of organizations.

Author Contributions: Conceptualization, M.M., Á.R., A.M. and S.J.; methodology, M.M., Á.R. and A.M.; validation, M.M., A.M. and S.J.; formal analysis, M.M., Á.R. and A.M.; investigation, M.M. and Á.R.; resources, M.M. and A.M.; writing—original draft preparation, M.M., A.M. and S.J.; writing—review and editing, M.M., Á.R., A.M. and S.J.; visualization, M.M. and A.M.; supervision, M.M., A.M. and Á.R.; project administration, M.M., A.M. and S.J. All authors have read and agreed to the published version of the manuscript.

Funding: This research was funded by national funds through FCT—Foundation for Science and Technology, I.P., within the scope of the project UIDB/05105/2020 of REMIT—Research on Economics, Management and Information Technologies, and grant UIDB/00315/2020.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

Note

- ¹ In the case of the Association and Firm 6, the interviews were conducted, at their request, with two and four interviewees, respectively.

References

- Adams, William C. 2015. Conducting Semi-Structured. In *Handbook of Practical Program Evaluation*, 5th ed. San Francisco: Jossey-Bass, pp. 492–505.
- Alamsyah, Firdaus, and Teguh Basuki Yerki. 2015. Does an innovation culture improve company performance? Links to dynamic capabilities and leadership capability. *Advanced Science Letters* 21: 1676–80. [[CrossRef](#)]
- Alberti-Alhtaybat, Larissa, and Khaldoun Al-Htaybat. 2010. Qualitative accounting research: An account of Glaser’s grounded theory. *Qualitative Research in Accounting & Management* 7: 208–26.

- Andres, Beatriz, Raul Poler, and Eduardo Guzman. 2022. The Influence of Collaboration on Enterprises Internationalization Process. *Sustainability* 14: 2843. [CrossRef]
- APICCAPS. 2011. The Shoes Must Go on. Available online: <https://www.apiccaps.pt/publications/the-shoes-must-go-on/125.html> (accessed on 23 December 2021).
- APICCAPS. 2017. Monografia Estatística. Available online: <https://www.apiccaps.pt/publications/monografia-estatistica/112.html> (accessed on 23 December 2021).
- APICCAPS. 2019. Facts & Numbers 2019. Available online: <https://www.apiccaps.pt/publications/facts--numbers/126.html> (accessed on 23 December 2021).
- APICCAPS. 2021. O Calçado no mundo—Panorama Estatístico 2021. Available online: https://www.apiccaps.pt/library/media_uploads/calçado-no-mundo-panorama-estatístico-2021.pdf (accessed on 24 January 2023).
- Bahrami, Parvaneh, Saeed Nosratabadi, Khodayar Palouzian, and Szilárd Hegedűs. 2023. Modeling the Impact of Mentoring on Women's Work-Life Balance: A Grounded Theory Approach. *Administrative Sciences* 13: 6. [CrossRef]
- Banco de Portugal. 2015. *Análise setorial da indústria do calçado 2010–2015*. Lisboa: Banco de Portugal.
- Barratt, Mark, Thomas Y. Choi, and Mei Li. 2011. Qualitative case studies in operations management: Trends, research outcomes, and future research implications. *Journal of Operations Management* 29: 329–42. [CrossRef]
- Berg, Bruce L. 2001. *Qualitative Research Methods for the Social Sciences*. Boston: Pearson Education.
- Berkhout, Guss, Dap Hartmann, and Paul Trott. 2010. Connecting technological capabilities with market needs using a cyclic innovation model. *R&D Management* 40: 474–90.
- Brenner, Mary E. 2006. Interviewing in Educational Research. In *Handbook of Complementary Methods in Education Research*. New York: Routledge, pp. 357–70.
- Bryant, Antony. 2019. *The Varieties of Grounded Theory*. London: Sage Publications.
- Burrell, Gibson, and Gareth Morgan. 1979. *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. London: Routledge.
- Charmaz, Kathy. 2006. *Constructing Grounded Theory—A Practical Guide Through Qualitative Analysis*. Thousand Oaks: SAGE Publications.
- Charmaz, Kathy. 2014. *Constructing Grounded Theory*, 2nd ed. Thousand Oaks: Sage.
- Charmaz, Kathy, and Robert Thornberg. 2020. The pursuit of quality in grounded theory. *Qualitative Research in Psychology* 15: 1–23. [CrossRef]
- Chua, Wai Fong. 1986. Radical Developments in Accounting Thought. *The Accounting Review* 61: 601–32.
- Coffey, Amanda, and Paul Atkinson. 1996. *Making Sense of Qualitative Data. Complementary Research Strategies*. London: Sage Publications, Inc.
- Corbin, Juliet, and Anselm Strauss. 1990. Grounded theory research: Procedures, canons, and evaluative criteria. *Qualitative Sociology* 13: 3–21. [CrossRef]
- Corbin, Juliet, and Anselm Strauss, eds. 2008. Strategies for qualitative data analysis. In *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*, 3rd ed. London: Sage, pp. 65–86.
- Corbin, Juliet, and Anselm Strauss. 2015. *Basics of Qualitative Research*, 4th ed. Thousand Oaks: Sage.
- Coreynen, Wim, Johanna Vanderstraeten, Arjen van Witteloostuijn, Nele Cannaeerts, Ellen Loots, and Hendrik Slabbinck. 2020. What drives product-service integration? An abductive study of decision-makers' motives and value strategies. *Journal of Business Research* 117: 189–200. [CrossRef]
- Creswell, John W. 2007. *Qualitative Enquiry and Research Design, Choosing among Five Approaches*, 2nd ed. Thousand Oaks: SAGE Publications.
- Denzin, Norman K., and Yvonna S. Lincoln, eds. 2018. Introduction: The Discipline and Practice of Qualitative Research. In *The SAGE Handbook of Qualitative Research*, 5th ed. Thousand Oaks: Sage, pp. 29–71.
- Douglas, David. 2003. Grounded theories of management: A methodological review. *Management Research News* 26: 44–52. [CrossRef]
- Dubois, Anna, and Lars-Erik Gadde. 2002. Systematic combining: An abductive approach to case research. *Journal of Business Research* 55: 553–60. [CrossRef]
- Eisenhardt, Kathleen M. 1989. Building Theories from Case Study Research. *Academy of Management Review* 14: 532–50. [CrossRef]
- Eisenhardt, Kathleen M. 2021. What is the Eisenhardt Method, really? *Strategic Organization* 19: 147–60. [CrossRef]
- Eisenhardt, Kathleen M., and Melissa E. Graebner. 2007. Theory building from cases: Opportunities and challenges. *Academy of Management Journal* 50: 25–32. [CrossRef]
- Elharidy, Ali M., Brian Nicholson, and Robert William Scapens. 2008. Using grounded theory in interpretive management accounting research. *Qualitative Research in Accounting & Management* 5: 139–55.
- Fontana, Andrea, and James H. Frey. 1994. Interviewing: The Arts of Science. In *Handbook of Qualitative Research*. Thousand Oaks: SAGE Publications, vol. I, pp. 361–76.
- Garg, Ritam, and K De. 2012. Impact of dynamic capabilities on the export orientation and export performance of small and medium sized enterprises in emerging markets: A conceptual model. *African Journal of Business Management* 6: 8464–78.
- Gephart, Robert. 2004. Qualitative research and the Academy of Management Journal. *Academy of Management Journal* 47: 454–62. [CrossRef]
- Glaser, Barney. 1992. *Basics of Grounded Theory Analysis: Emergence vs. Forcing*. Mill Valley: Sociology Press.

- Glaser, Barney, and Anselm Strauss. 1967. *The Discovery of Grounded Theory: Strategies for Qualitative Research*. Hawthorne: Aldine de Gruyter.
- Goddard, Andrew. 2017. Grounded theory approach to accounting studies: Overview of principles, assumptions and methods. In *The Routledge Companion to Qualitative Accounting Research Methods*. Edited by Zahirul Hoque, Lee D. Parker, Mark A. Covaleski and Kathryn Haynes. London: Routledge, pp. 91–111.
- Guercini, Simone. 2004. Developing the researcher–manager interface in the case analysis process. *Management Decision* 42: 464–72. [\[CrossRef\]](#)
- Gutierrez-Gutierrez, Leopoldo, and Jiju Antony. 2020. Continuous improvement initiatives for dynamic capabilities development: A systematic literature review. *International Journal of Lean Six Sigma* 11: 125–49. [\[CrossRef\]](#)
- Hopper, Trevor, and Andrew Powell. 1985. Making sense of research into the organizational and social aspects of management accounting: A review of its underlying assumptions. *Journal of Management Studies* 22: 429–65. [\[CrossRef\]](#)
- Iansiti, Marco, and Roy Levien. 2006. The Keystone Advantage: What the New Dynamics of Business Ecosystems Mean for Strategy, Innovation, and Sustainability. *Academy of Management Perspectives* 20: 88–90.
- Kelle, Udo. 1995. Theories as Heuristic Tools in Qualitative Research. In *Openness in Research. The Tension between Self and Other*. Edited by Ilja Maso, Paul Atkinson, Sara Delamont and Jef Verhoeven. Assen: van Gorcum, pp. 33–50.
- Lamotte, Olivier, and Ana Colovic. 2011. Innovation and Internationalization of Young Entrepreneurial Firms. *Management International* 18: 87–103. [\[CrossRef\]](#)
- Ligita, Titan, Intansari Nurjannah, Kristin Wicking, Nichole Harvey, and Karen Francis. 2022. From textual to visual: The use of concept mapping as an analytical tool in a grounded theory study. *Qualitative Research* 22: 126–42. [\[CrossRef\]](#)
- Lincoln, Yvonna S., Susan A. Lynham, and Egon G. Guba. 2018. Paradigmatic controversies, contradictions, and emerging confluences, revisited. In *The SAGE Handbook of Qualitative Research*, 5th ed. Edited by Norman K. Denzin and Yvonna S. Lincoln. Thousand Oaks: Sage, pp. 108–50.
- Lukka, Kari, and Sven Modell. 2017. Interpretive research in accounting: Past, present and future. In *The Routledge Companion to Qualitative Accounting Research Methods*. Edited by Zahirul Hoque, Lee D. Parker, Mark Covaleski and Kathryn Haynes. London: Routledge, pp. 37–55.
- Makri, Chara, and Andy Neely. 2021. Grounded Theory: A Guide for Exploratory Studies in Management Research. *International Journal of Qualitative Methods* 20: 16094069211013654. [\[CrossRef\]](#)
- Parker, Lee. 2012. Qualitative management accounting research: Assessing deliverables and relevance. *Critical Perspectives on Accounting* 23: 54–70. [\[CrossRef\]](#)
- Parker, Lee. 2014. Qualitative perspectives: Through a methodological lens. *Qualitative Research in Accounting & Management* 11: 13–28.
- Patton, Eric, and Steven H. Appelbaum. 2003. The case for case studies in management research. *Management Research News* 26: 60–71. [\[CrossRef\]](#)
- Richardson, Rudy, and Eric Hans Kramer. 2006. Abduction as the type of inference that characterizes the development of a grounded theory. *Qualitative Research* 6: 497–513. [\[CrossRef\]](#)
- Rocha, Rúben, Anderson Rei Galvão, Carla Susana Marques, Carla Mascarenhas, and Vítor Braga. 2020. Cooperation Networks and Embeddedness—The Case of the Portuguese Footwear Sector. *Sustainability* 12: 9612. [\[CrossRef\]](#)
- Runfola, Andrea, Andrea Perna, Enrico Baraldi, and Gian Luca Gregori. 2017. The use of qualitative case studies in top business and management journals: A quantitative analysis of recent patterns. *European Management Journal* 35: 116–27. [\[CrossRef\]](#)
- Ryan, Bob, Robert William Scapens, and Michael Theobald. 2002. *Research Method and Methodology in Finance and Accounting*. Thomson: London.
- Sal Moslehian, Anahita, Richard Tucker, and Tuba Kocaturk. 2022. Diagrammatic Modelling Tools for Grounded Theory Research: The Implementation of a Multi-Representational Approach. *International Journal of Qualitative Methods* 21: 1–15. [\[CrossRef\]](#)
- Scapens, Robert William. 2004. Doing case study research. In *The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods*. Edited by Christopher Humphrey and Bill Lee. London: Elsevier, pp. 257–79.
- Schilke, Oliver, Songcui Hu, and Constance E. Helfat. 2018. Quo vadis, dynamic capabilities? A content-analytic review of the current state of knowledge and recommendations for future research. *Academy of Management Annals* 12: 390–439. [\[CrossRef\]](#)
- Schwandt, Thomas, and Emily F. Gates. 2018. Case Study Methodology. In *The SAGE Handbook of Qualitative Research*, 5th ed. Edited by Norman K. Denzin and Yvonna S. Lincoln. Thousand Oaks: Sage, pp. 600–30.
- Sebastian, Kailah. 2019. Distinguishing between the types of grounded theory: Classical, interpretive and constructivist. *Journal for Social Thought* 3: 1–9.
- Sena-Dias, Pedro, Miguel Pina e Cunha, and Arménio Rego. 2014. *Back to the Footure: The Changing Portuguese Footwear Industry*. Lisboa: Nova School of Business and Economics.
- Siggelkow, Nicolaj. 2007. Persuasion with case studies. *Academy of Management Journal* 50: 20–24. [\[CrossRef\]](#)
- Sosa-Díaz, Maria-José, and Jesus Valverde-Berrosco. 2022. Grounded Theory as a Research Methodology in Educational Technology. *The International Journal of Qualitative Methods* 21: 1–113.
- Sotiros, Demitrios, Vasco Rodrigues, and Maria Conceição Silva. 2022. Analysing the export potentials of the Portuguese footwear industry by data envelopment analysis. *Omega* 108: 102560. [\[CrossRef\]](#)
- Strauss, Anselm, and Juliet Corbin. 1990. *Basics of Qualitative Research: Grounded Theory Procedures and Techniques*. Newbury Park: Sage.

- Strauss, Anselm, and Juliet Corbin. 1998. *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*, 2nd ed. Thousand Oaks: SAGE Publications.
- Suddaby, Roy. 2006. From the editors: What grounded theory is not. *Academy of Management Journal* 49: 633–42. [[CrossRef](#)]
- Taylor, Lynda C. 2018. Reassessing and refining theory in qualitative accounting research: An illustrative account of theorizing. *Qualitative Research in Accounting and Management* 15: 510–34. [[CrossRef](#)]
- Teece, David. 2014. The Foundations of Enterprise Performance: Dynamic and Ordinary Capabilities in an (Economic) Theory of Firms. *Academy of Management Perspectives* 28: 328–52. [[CrossRef](#)]
- Teece, David, Gary Pisano, and Amy Shuen. 1997. Dynamic capabilities and strategic management. *Strategic Management Journal* 18: 509–33. [[CrossRef](#)]
- Teece, David, Margaret Peteraf, and Sohvi Leih. 2016. Dynamic Capabilities and Organizational Agility: Risk, Uncertainty, and Strategy in the Innovation Economy. *California Management Review* 58: 13–35. [[CrossRef](#)]
- Timmermans, Stefan, and Iddo Tavory. 2012. Theory construction in qualitative research: From grounded theory to abductive analysis. *Sociological Theory* 30: 167–86. [[CrossRef](#)]
- Tsang, Eric. 2014. Generalizing from research findings: The merits of case studies. *International Journal of Management Reviews* 16: 369–83. [[CrossRef](#)]
- Urquhart, Cathy. 2022. *Grounded Theory for Qualitative Research: A practical Guide*, 2nd ed. London: SAGE Publishing.
- White, Robert, and Karyn Cooper. 2022. Grounded Theory. In *Qualitative Research in the Post-Modern Era*. Cham: Springer.
- Yin, Robert. 2014. *Case Study Research*, 5th ed. Thousand Oaks: Sage.

Disclaimer/Publisher’s Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.